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February 26, 2009

VIA E-FILING

Charles L. A. Terreni, Esquire
Chief Clerk and Administrator
South Carolina Public Service Commission
101 Executive Center Drive
Columbia, SC 29210

RE: Application of Swiftel, LLC for a Certificate of Public Convenience and
Necessity to Provide Local Exchange Telecommunications Services and
for Local Service Offerings to be Regulated in Accordance with Procedures
Authorized for NewSouth Communications in Order No. 98-165 in
Docket No. 97-467-C
Docket No.: 2008-428-C

Dear Mr. Terreni:

Enclosed please find for filing Financial Statements for the Period January 1 to December 31, 2008,
for Swiftel, Inc.

By copy of this letter, I am serving the Office of Regulatory Staff.

Sincerely,

Elliott & Elliott, P.A.



Scott Elliott

SEmlw

Enclosures

cc: C. Lessie Hammonds, Esquire w/enc.
David Butler, Esquire w/enc.